



ASSISTED LIVING COST REPORT TRAINING

Date: July 23, 2007

Overview

- Through a Medicaid waiver, DSS accesses federal funds to pay for assisted living services for individuals that qualify for the waiver.
- Individuals must meet nursing home level of care and assisted living must cost less than nursing home care.

Overview

- Individuals who do not qualify for the waiver are funded with state funds.
- The current reimbursement methodology is based on a percentage of nursing home cost.

Current Assisted Living Reimbursement Rate Calculation

Assisted Living – Waivered CY 2007 Rate Calculation

SFY 07 Ave Direct Care \$50.10

SFY 07 Ave. Non-Direct Care \$59.04

PA1 .59 \$29.56

PA2 .63 \$31.56

Avg. of PA1 & PA2 $\$30.56 + \$59.04 = \$89.60$

$\$89.60 \times 50\% = \$44.80 + \$5.00 = \49.80

$\$49.80 \times 365 / 12 = \$1,515$

Current Assisted Living Reimbursement Rate Calculation

Room and Board Calculation for Waivered Program

SSI = \$623.00

Add Disregard + \$20.00

Less PNA - \$60.00

Total Per Month = \$583.00

Total Rate = \$1,515.00 X 12 / 365 = \$49.81

State Only = \$583.00 X 12 / 365 = \$19.17

Title XIX = \$932.00 X 12 / 365 = \$30.64

Current Assisted Living Reimbursement Rate Calculation

Regular Assisted Living Calculation

CY 2006 Rate: \$1,173

Times greater of State

Inflation or COLA

State Inflation SFY 2006: 3%

COLA: 3.3%

CY 2006 Rate: $\$1,173.00 \times 3.3\% = \$1,212$

CY 2007 Rate: $\$1,212 \times 12 / 365 = \39.84 per day

Assisted Living Workgroup

Purpose of the Workgroup:

- Workgroup was established to analyze reimbursement for assisted living services.
- The workgroup had its first meeting in December 2006.
- The workgroup is made up of DSS finance and program staff, and agency directors and finance staff.

Assisted Living Workgroup

Workgroup Members:

- Deb Bowman – Department Secretary of DSS
- Brenda Tidball-Zeltinger – CFO of DSS
- Marilyn Kinsman – Division Director of ASA
- Doug Dix – Deputy Finance Officer of DSS
- Greg Evans – Administrator of PRA
- Jaci Casanova-Keller – Program Manager of ASA
- Jessi Stroppel – Senior Auditor of PRA
- Gus Chamales – Owner, Greenleaf Senior Housing, Brookings

Assisted Living Workgroup

Workgroup Members Continue:

- Steve Dueis – Owner, Helping Hands Assisted Living, Brandon
- Brenda Steinblock – Manager, Kelly's Retirement Home, Pierre
- Jim Quinn – Owner, Dakota Hills Assisted Living, Sturgis
- Emil Weiss – Meadow Lake Acres, Watertown
- Katherine Holland – Manager of Milbank Golden Living Center
- Joe Ward – Owner of Ward Enterprises Assisted Living
- Celeste Heber – Manager, Cedar View Assisted Living, Watertown

Assisted Living Workgroup

Workgroup Members Continue:

- Ken Senger – Senior Vice President of SDAHO
- Mark Deak – Executive Director of SDHCA
- Glenn Bryant – CFO of Regional Health Systems
- Alan Bruinsma – Administrator of Bethesda of Beresford
- Bruce Johnson – Administrator of Bethesda of Aberdeen
- Mike Olson – Director of Financial Planning of Avera Health
- Lionel Torgrude – Owner, Dakota Sun Assisted Living, Volga

Assisted Living Workgroup

Goals and Objectives developed by the Workgroup:

- **Identify what it costs to provide Assisted Living.**
- **Develop a model that is understandable / predictable**
 - Elderly people need stability in their lives; once their ability to private pay is used up they are kicked out. What can be done to change this?

Assisted Living Workgroup

Goals and Objectives developed by the workgroup (Cont)

- **Develop a model that recognizes allowable costs**
 - Currently there is no cost data reported to the Department. This data is critical in determining the adequacy of reimbursement.
 - Medicaid funds can only support allowable costs: therefore, Medicaid and private pay rates can not be equal. Federal Medicaid funds can not cover 100% of the total cost due to limitations on Federal Medicaid Reimbursement, i.e. Medicaid will not participate in Bad Debt, Public Relations, etc.

Assisted Living Workgroup

Goals and Objectives developed by the workgroup (Cont)

- The model should support fair reimbursement and should not penalize private pay residents.
- The model should support access/quality**
 - Work force issues and regional economic factors need to be recognized.
 - More cost effective to keep individuals at home or in an Assisted Living Center.
 - Ensure the model does not create barriers to accessing services and promotes quality service delivery.

Assisted Living Workgroup

Workgroup Action Plan

1. Workgroup members developed a cost report that identifies the expenses, revenue, salaries, and census information.
2. Workgroup members piloted the cost report and various recommended changes to the format were incorporated.
3. There are over 240 assisted living facilities in the State. Facilities with at least 25% of their residents funded with state (regular or assisted living waiver) dollars were asked to attend the training and submit a cost report.
4. This information will be used to evaluate reimbursement for assisted living services.

Information about the Cost Report

WHAT IS A COST REPORT?

- A cost report is a financial statement that defines the cost of each service by the service center.
- The cost report is a tool we can use to evaluate staff salaries, agency revenue, census data, and agency cost per day.

WHAT ARE THE 6 COMPONENTS OF THE COST REPORT?

- Cover Sheet
- Schedule A – Expenses
- Schedule B – Revenues
- Schedule C – Staff Salaries
- Schedule D – Assisted Living Services/Occupancy
- Schedule E – Special Services

Overview of the Cost Report

WHAT IS INCLUDED IN THE COST REPORT?

- The **Cover Sheet** of the cost report shows the name of the agency, the address of the agency, the period of the report, the facility type, the types of insurance the agency has and the policy limits, and additional services the agency provides, the contact name and phone number for the person who completed the cost report.
- On **Schedule A** the horizontal axis shows the Account Number & Title, Total Cost of the agency, Non-Allowable Costs of the agency, Other Program Costs of the Agency, Allocated Assisted Living Administrative Costs, and the Total Assisted Living Program Costs.
- On **Schedule A** the vertical axis shows each account number and title. There are seven main categories and under each category there are subcategories.

Information about the Cost Report

WHAT IS INCLUDED IN THE COST REPORT? (Cont)

- On **Schedule B** the horizontal axis includes the Account Number and Title, the Other Program Revenue, and the Total Revenue.
- On **Schedule B** the vertical axis includes the different income accounts and the Total Revenue.
- On **Schedule C** the horizontal axis displays the headings for each of the areas of information the Department will need. This includes the Position / Job Title, Staff Name, Start Date, End Date, Salaried per Hour, Hourly Wage, Bonus, Total Wages Paid, and Number of Hours.
- On **Schedule C** the vertical axis displays the information for each of the column on the horizontal axis.

Information about the Cost Report

WHAT IS INCLUDED IN THE COST REPORT? (Cont)

- On **Schedule D** the horizontal axis shows the months, resident days in the facility by payer source.
- On **Schedule D** the vertical axis shows the months of the cost report year.
- On **Schedule E** the horizontal axis shows the months, and the special services (Medication Administrative, Supplemental Oxygen, Self Preservation, and Therapeutic Diet).
- On **Schedule E** the vertical axis shows the months of the cost reporting year.

Information about the Cost Report

WHAT IS THE FUNCTION OF THE COST REPORT?

- The function of the cost report is to identify the agency's cost of providing assisted living services.
- The cost report captures the Expenses, Revenue, Salary information, and the Census data of the Agency.

Information about the Cost Report

WHO IS TO SUBMIT A COST REPORT?

- At the current time we are asking the Agencies who have 25% or higher DSS funded recipients from the census data we collected from the December 2006 payroll.
- Agencies that did not meet the 25% criteria can participate if they would like to.

Information about the Cost Report

WHEN IS THE COST REPORT DUE TO THE DEPARTMENT OF SOCIAL SERVICES?

- For the Initial cost report we need **Fiscal Year 2006**. This is to be completed by **September 17, 2007**. Agencies unable to meet this deadline should contact DSS to request an extension.
- For Fiscal Years 2007 and forward** the Cost Report is due to the Department of Social Services 150 days after the Agencies fiscal year end.

Information about the Cost Report

HOW DOES AN AGENCY SUBMIT THE COST REPORT?

1. The preferred method of submission of the excel worksheet is electronically through e-mail.
2. If your Agency does not have Internet or e-mail, but have the ability to complete the Excel document, you can submit the report on CD.
3. If the facility does not have a computer then the agency can submit the information hard copy.

Information about the Cost Report

WHO DOES THE AGENCY SUBMIT THE COST REPORT TO?

Greg Evans – greg.evans@state.sd.us

or

Department of Social Services
Provider Reimbursement & Audits
Attn: Greg Evans
700 Governors Drive
Pierre, SD 57501

Information about the Cost Report

WHAT TIME PERIOD DO YOU USE TO FILL OUT THE COST REPORT?

- The Agency will use Fiscal Year end 2006 for the first cost report submitted to the Department.
- Major challenges faced with the varying Fiscal Year ends is that cost can be as old as 18 months to 36 months.
- This challenge has also been discussed by the nursing home reimbursement workgroup and various options are being considered to sync up cost data and minimize the lag between when the data is available for rate setting.

Overview of the Cost Report

- The source data for the cost report is from the provider's historical records, using the **accrual** method of accounting.
- The accrual method means that revenue is reported in the period earned, regardless of when it is collected, and expenses are reported in the period in which they are incurred, regardless of when they are paid.
- It is very important to use accrual, because if an Agency uses cash basis they may be reporting prior year expenses, and therefore the actual cost for the period will be overstated or understated.

Cover Sheet of the Cost Report

- The cover sheet includes the Agency' s name, the Agency's address, and the period of the report.
- It also includes the Agency's Type:
 - For Profit or Not for Profit
 - Freestanding Agency, a Chain Agency, or a Hospital Base Agency
 - Regular Assisted Living, Waiver Assisted Living, or Both Regular and Waiver Assisted Living

Cover Sheet of the Cost Report

- Line of Insurance provided by the Agency and the Policy Limits
 - Health Insurance to your employees
 - Professional Insurance
 - General Insurance
 - Property Insurance
- Does your Agency provide additional services?
 - Respite Adult Services
 - Meals on Wheels
 - Other (Please list what these services are)

Cover Sheet of the Cost Report

- The name and number of the contact person who filled out the cost report.
- This information is very important so that DSS knows who to contact when there are questions.

Cover Sheet of the Cost Report

STATE OF SOUTH DAKOTA ASSISTED LIVING SERVICES FINANCIAL AND STATISTICAL REPORT

DRAFT

XYZ Assisted Living
Agency

123 Main St, City, State, Zip Code
ADDRESS

01/01/07 - 12/31/07
PERIOD OF REPORT

Agency Type:
(Please check all that apply)

☐ For Profit

☒ Not For Profit

☒ Freestanding

☐ Chain

☐ Hospital Based

☐ Regular Assisted Living

☐ Waiver Assisted Living

☒ Both Regular and Waiver Assisted Living

1) Does your agency provide the following line of insurance?

Health Insurance to your employees	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
Professional Insurance	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
General	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
Property	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No

Policy Limits	
	\$100,000
	\$500,000
	\$1,000,000
	\$1,000,000

2) Check the following services your Agency provides?

☒ Respite Adult Services

☐ Meals on Wheels

☐ Other (Please List Below)

In the event the Department has further questions on the completion of this report, the Department should contact:

Name: Greg Evans

Phone Number: (605)773-3643

Schedule A - Expenses

- The costs reported on the cost report need to be the gross costs and rounded to the nearest dollar.
- Total depreciation costs should be shown in the Total Cost Column, and unallowable portions should be shown in the Program Related Adjustments.
- All expense information reported in the Total Cost Column should come from the agencies trial balance or Profit/Loss statement. The costs should be classified to the proper accounts according to the cost report instructions and must reconcile to the cost report.

Schedule A - Expenses

Account Number & Column Title

There are seven main categories on Schedule A of the cost report. Within the main categories there are subcategories with more specific accounts.

The seven main categories are:

1. Personnel Salaries
2. Benefits and Taxes
3. Professional Fees & Contract Services
4. Supplies
5. Occupancy
6. Other Agency Costs
7. Depreciation

Schedule A - Expenses

Account Number & Column Title

1.) 2100 Personnel Salaries

- The **2100** series is for all salaries and wages earned by an agency's regular employees (full or part time) and temporary employees. Payments made to people employed on a fee service, such as lawyers and auditors should not be reported here but under account **2500**.
- The 2 subcategories are 2110 Administrative salaries and 2120 Direct care salaries.
- The amount in these accounts should tie to the payroll records for the cost reporting year, and also tie to Schedule C of the Cost Report.

Schedule A - Expenses

Account Number & Column Title

2110 Administrative

- Administrative also includes Clerical, & Maintenance Staff salaries.
- Report the salaries of Executive Director, Finance Director, Program Coordinator, Program Manager, Branch Director, Office Manager, Clerical Staff, and Maintenance Staff under the Administrative category.
- Program Coordinator / Branch Director would be included in the administrative staff if that individual is over several supervisors / managers of different programs in a multi-purpose agency .

Schedule A - Expenses

Account Number & Column Title

2110 Administrative (Cont)

- Clerical Staff includes salaries of Secretary / Office Assistant / Bookkeeper / Billing Clerk also are classified under the Administrative category.
- Maintenance Staff includes salaries of the Custodian / Maintenance Person are also included in the Administrative category.

Schedule A - Expenses

Account Number & Column Title

2120 Direct Staff

The Direct Care Staff salaries includes:

- RN / LPN
- Direct Care Aides / Medication Aides
- Cook / Dietitian / Dietary Aide
- Activities Director / Activities Assistant
- Housekeeping Supervisor / Janitor / Housekeeper
- Any other program staff that may not be listed above.

Schedule A - Expenses

Account Number & Column Title

2.) 2200 and 2300 Benefits and Taxes

- Benefits and Taxes account is for the accumulation paid and accrued by an agency under its own or other employee health and retirement benefits plans, including voluntary employee termination or retirement payments outside a formal plan.
- Do not include employee contributions or payments.
- There are 7 subcategories which are included in Benefits and Taxes.
- The amount in these accounts should tie to the payroll records for the cost reporting year.

Schedule A - Expenses

Account Number & Column Title

2210 Health Benefits Plans

- Includes the cost of hospitalization and other health insurance coverage for agency staff.

2220 Retirement Plans

- Includes the cost of the Retirement Annuity Plan or other approved private retirement plans is to be reported under this account number.

2280 Vacation / Paid Personal Leave

- The cost of vacation and paid personal leave the agency provides the employees.

Schedule A - Expenses

Account Number & Column Title

2290 Other Benefits

- The cost of other agency employee benefits which cannot be reported under account 2210 and 2200 are to be reported under 2290. This includes group life insurance premiums, long term care insurance, disability, AFLAC, etc.

2310 FICA

- Record FICA tax expense of the agency in this account.

Schedule A - Expenses

Account Number & Column Title

2320 Unemployment Insurance

- Record the State and Federal Unemployment Insurance payable by employers under State and Federal law.

2350 Worker's Compensation

- Workmen's Compensation Insurance premiums payable by the employers should be reported here.

Schedule A - Expenses

Account Number & Column Title

Account Number and Title	Total Costs	Non Allowable Costs	Other Program Costs	Allocated AL Administrative Costs	Total AL Program Cost
2100 PERSONNEL SALARIES:					
2110 Administrative					\$0
2120 Direct					\$0
TOTAL PERSONNEL SERVICES	\$0	\$0	\$0	\$0	\$0
2200 & 2300 BENEFITS AND TAXES:					
2210 Health Benefit Plans					\$0
2220 Retirement Plans					\$0
2280 Vacation/Personal Paid Leave					\$0
2290 Other Benefits					\$0
2310 FICA Taxes					\$0
2320 Unemployment Insurance					\$0
2350 Worker's Comp. Insurance					\$0
TOTAL PERSONNEL BENEFITS AND TAXES	\$0	\$0	\$0	\$0	\$0

Schedule A - Expenses

Account Number & Column Title

3.) 2500 Professional Fees & Contract Services

- This account includes the accumulation of fees and expenses of professional practitioners and consultants who are not employees of the agency and are engaged as independent contractors for specified services on a fee or other individual contract basis.
- Fees paid to attorneys by the agency for legal services for the agency itself.
- Costs of notice in legal publication.

Schedule A – Expenses

Account Number And Title Column

Maintenance / Professional Services

- Fees paid by the agency to contractors for services rendered to maintain the agency or other costs of other services purchased on a fee-for-service basis.

Other Professional Fees and Contract Fees

- Any other fees paid by your organization that may not have been listed above.

Schedule A - Expenses

Account Number & Column Title

- Items include: **Auditing and Accounting Fees**
- Fees paid for auditing the agencies books and fees paid for bookkeeping or accounting services.
- Salaries for regular bookkeeping services should be reported in account 2120 if the bookkeeper is on the Agency staff.

Schedule A - Expenses

Account Number & Column Title

4.) 2600 Supplies

This includes:

- Office Supplies – Consumable office supplies used in carrying out individual client program.
- Medical Supplies – Agency stock items used for residents such as band-aids or other dressing changes items, alcohol swabs, etc.
- Dietary, Housekeeping, Laundry, Maintenance, and Activities Supplies
- Food
- Other Supplies / Minor Equipment Purchases

Schedule A - Expenses

Account Number & Column Title

5.) 3100 Occupancy

- The 3100 series accounts should be allocated by a space utilization formula if the provider is a multiple program agency.
- Square footage by programs should be developed so a fair distribution of all occupancy expense can be distributed.
- There are 6 subcategories included the Occupancy category:

3110 Rent or Lease Space

- Enter all rent paid for land, buildings, and office space used in the operation of the agency. This would also include any allocated costs of space for the agency.
- If an agency already owns the building there should not be any amount reported on this line of the cost report.

Schedule A - Expenses

Account Number & Column Title

3120 Building Repairs / Maintenance

- Report the costs associated with building repairs and maintenance for the Agency.
- Any building repairs and/or maintenance that exceed \$5,000 must be depreciated.

3130 Utilities

- Include the cost for the following, unless the cost of one or more of them is included in rent: heating fuel, water, gas, electricity, waste removal, telephone including cell phone services, and fax.

Schedule A - Expenses

Account Number & Column Title

3140 Building Depreciation and Leasehold Improvements

- Lease improvements are to be depreciated for the life of the lease. Buildings are to be depreciated at 3% for masonry and 4% for frame. No depreciation is to be taken for rental property or land. The depreciation on buildings should be prorated among all applicable programs.
- Allowable Cost Allocation Methods for Depreciation of Fixed Assets would include Actual Square Footage, Analysis of expenditures and Contracts.

3160 Property Insurance and Taxes

- Report the cost of property insurance, taxes, and fire insurance. Do NOT include automobile insurance.

Schedule A - Expenses

Account Number & Column Title

3190 Other Occupancy Expense (Buildings)

- Any other occupancy expenses that cannot be reported under the other headings in the 3100 account classifications.
- Allowable cost allocation methods for occupancy expense (Building) would include Actual Square footage, Analysis for Expenditures and Contracts, and or the Medicare Cost Report Step Down.

Schedule A - Expenses

Account Number & Column Title

2500 PROF FEES & CONTRACT SVCS:					
TOTAL PROF FEES & CONTRACTS	\$0	\$0	\$0	\$0	\$0
2600 SUPPLIES:					
TOTAL SUPPLIES	\$0	\$0	\$0	\$0	\$0
3100 OCCUPANCY:					
3110 Rent or Lease of Space					\$0
3120 Building Repairs/Maintenance					
3130 Utilities					\$0
3140 Building Depreciation					\$0
3160 Property Insurance and Taxes					\$0
3190 Other					\$0
TOTAL OCCUPANCY	\$0	\$0	\$0	\$0	\$0

Schedule A - Expenses

Account Number & Column Title

6.) 3200 Other Agency Expenses

- Other Agency Expense has 6 subcategories.

3240 Advertising

- Limited to the cost of advertising for staff recruitment. Any cost associated with marketing and public relations should be reported in this column and adjusted out in the non-allowable, adjustment column on Schedule A of the cost report.

3250 Dues, Membership, Subscriptions, and Educational Expense

- The amount paid for bona-fide membership in other organizations, subscriptions, references, and resource publications purchased for use by the staff of the agency for training and educational purposes.

Schedule A - Expenses

Account Number & Column Title

3270 Bad Debt

- Bad Debt is to be reported in the total cost column and adjusted off in the Non-Allowable adjustment column.

3275 Professional / General Liability Insurance

- Report the cost of protection against fraudulent, negligent, or dishonest acts by officers or employees of your organization.

3280 Travel and Transportation Expense

- Include mileage payments to staff. Attach documentation of mileage reimbursement rates your agency has used to justify the expense. Rentals for autos should be included here. Principal payments in the purchase of vehicles should be depreciated in account 4410.

Schedule A - Expenses

Account Number & Column Title

- Other direct cost of repairing and maintaining agency cars, including gas, oil, lubrication, tires, licenses and insurance which are directly related to rendering services to the residents being served by the agency.

3290 Miscellaneous Expense

- Enter the miscellaneous expense in the total miscellaneous expense account. If it exceeds \$1,000, the agency must attach a breakdown of expenses.

Schedule A - Expenses

Account Number & Column Title

7.) 4400 Depreciation

- The acceptable method of recording depreciation is the use of the straight line method following the American Hospitalization Association (AHA) guidelines. This account may be utilized to write-off fixed assets over respective useful lives. The amount entered for depreciation on equipment and furniture must be identifiable in the accounting records of the facility and acceptable for certification.
- There are 2 subcategories included in the Depreciation.

Schedule A - Expenses

Account Number & Column Title

Information for: “Estimated Useful Lives of Depreciable Hospital Assets”

Contact : AHPI, Book Division
 737 North Michigan Avenue, Suite 700,
 Chicago, Illinois 60611-2615

<http://www.pohly.com/books/estimateduseful.html>

Schedule A - Expenses

Account Number & Column Title

EXAMPLE of Straight Line Depreciation

- The agency fiscal year is 01/01/06 -12/31/07.
- On March 1, 2007 the agency purchased a van for the residents in the agency. The purchase price was \$20,000.00.
- According to the “Estimated Useful Lives of Depreciable Hospital Assets” Page 21, an Automobile used for passengers is to be depreciated for 4 years.
- $\$20,000 / 4 = \$5,000 / 12 = \$416.67$ per month
 $\$416.67 * 10 = \$4,166.67$ for fiscal year 06

Schedule A - Expenses

Account Number & Column Title

4410 Depreciation of Agency Vehicles

- Any vehicle purchased that exceeds \$5,000 must be reported under the 4410 account.

4420 Depreciation of Office Equipment

- Any office equipment purchases that exceeds \$5,000 must be reported under the 4420 account.

Schedule A - Expenses

Account Number & Column Title

3200 OTHER AGENCY COSTS					
3240 Advertising/Employee Recruiting					\$0
3250 Dues/Membership/Subscriptions/Training/Videos					\$0
3270 Bad Debt					\$0
3275 Professional/General Liability Insurance					\$0
3280 Travel/Transportation					
3290 Other Miscellaneous					\$0
TOTAL OTHER AGENCY COSTS	\$0	\$0	\$0	\$0	\$0
4400 DEPRECIATION					
4410 Vehicles					\$0
4420 Equipment					\$0
TOTAL DEPRECIATION	\$0	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES	\$0	\$0	\$0		\$0

Schedule A – Crosswalk

- The source data (Profit / Loss Statement or the Trial Balance) may not be set up the same as the accounts on the cost report, so we will need to do a crosswalk between the information.

Schedule A – Crosswalk

Profit / Loss Statement or Trial Balance									
				Cost Report					
Ordinary Income / Expense				Map Line					
Income									
Dividend Income	\$	958.00							
Gift Received	\$	40,000.00							
Other Income	\$	695.00							
Resident Payment	\$	628,903.00							
Employee meals	\$	2,500.00							
Medicaid Program	\$	500,732.00							
Total Income	\$	1,173,788.00							
Expense									
Activities	\$	12,569.00	←	2600	Supplies				
Advertising	\$	1,200.00	←	3240	Advertising / Employee Recruitment				
Automobile Expense	\$	400.00	←	3280	Travel / Transportation				
Building Rent	\$	90,000.00	←	3110	Rent or Lease of Space				
Cable TV	\$	4,589.00	←	3130	Utilities				
Charity Donations	\$	10.00	←	3250	Dues/Memberships/Subscriptions/Training Videos				
Contributions	\$	500.00	←	3250	Dues/Memberships/Subscriptions/Training Videos				
Depreciation Expense	\$	60,521.00	←	3140 & 4420	Building Depreciation & Equipment Depreciation				
Dues/Subscriptions	\$	1,351.00	←	3250	Dues/Memberships/Subscriptions/Training Videos				
Electric	\$	25,053.00	←	3130	Utilities				
Food	\$	75,896.00	←	2600	Supplies				
General Supplies	\$	31,520.00	←	2600	Supplies				
Health Insurance	\$	26,987.00	←	2210	Health Benefits				
Housekeeping Supplies	\$	15,697.00	←	2600	Supplies				
Interest Expense	\$	35,110.00	←	3190	Other				
Kitchen Supplies	\$	12,431.00	←	2600	Supplies				

Schedule A – Crosswalk

Laundry Supplies	\$ 15,975.00	2600	Supplies
Legal Fees	\$ 814.00	2500	Professional Fees & Contracts
Liability Insurance	\$ 52,145.00	3275	Professional / General Liability Insurance
Licenses / Fees	\$ 503.00	3250	Dues/Memberships/Subscriptions/Training Videos
Medical Supplies	\$ 10,543.00	2600	Supplies
Miscellaneous Expense	\$ 239.00	3190	Other
Natural Gas	\$ 35,059.00	3130	Utilities
Office Expense	\$ 9,587.00	2600	Supplies
Pharmacy Consultants	\$ 45,123.00	2500	Professional Fees & Contracts
Postage	\$ 297.00	2600	Supplies
Property taxes	\$ 4,587.00	3160	Property Insurance & Taxes
Public Relations	\$ 675.00	3240	Advertising / Employee Recruitment
Repairs / Maintenance	\$ 1,500.00	3120	Building Repairs / Maintenance
Retirement	\$ 2,136.00	2220	Retirement Plans
Soft Water	\$ 1,894.00	3130	Utilities
Telephone	\$ 1,597.00	3130	Utilities
Trash Pick-up	\$ 958.00	3130	Utilities
Travel	\$ 200.00	3280	Travel / Transportation
Wages			
Administrative	\$ 36,400.00	2110	Administrative
Direct Care	\$ 463,678.00	2120	Direct
Overtime	\$ 9,525.00	2110 & 2120	Administrative & Direct
Bonus	\$ 2,350.00	2110 & 2120	Administrative & Direct
Federal Unemployment	\$ 3,911.00	2320	Unemployment Insurance
FICA	\$ 38,950.00	2310	FICA Taxes
SD Unemployment Expense	\$ 20,245.00	2320	Unemployment Insurance
Water	\$ 5,512.00	3130	Utilities
Worker's Comp	\$ 4,589.00	2350	Worker's Comp Insurance
Total Expenses	\$ 1,162,826.00		
Net Income	\$ 10,962.00		

Once all of the accounts are tied to the proper account on the cost report we can start tying in costs

Schedule A - Expenses

Total Cost Column (1)

- Cost reported in the Total Cost Column (1) are the agencies total costs and should be supported by the agencies trial balance / profit & loss statement.

Profit / Loss Statement or Trial Balance									
					Cost Report				
Ordinary Income / Expense					Map Line				
Income									
	Dividend Income	\$ 958.00							
	Gift Received	\$ 40,000.00							
	Other Income	\$ 695.00							
	Resident Payment	\$ 628,903.00							
	Employee meals	\$ 2,500.00							
	Medicaid Program	\$ 500,732.00							
Total Income			\$ 1,173,788.00						
Expense									
	Activities	\$ 12,569.00	←	2600	Supplies				
	Advertising	\$ 1,200.00	←	3240	Advertising / Employee Recruitment				
	Automobile Expense	\$ 400.00	←	3280	Travel / Transportation				
	Building Rent	\$ 90,000.00	←	3110	Rent or Lease of Space				
	Cable TV	\$ 4,589.00	←	3130	Utilities				
	Charity Donations	\$ 10.00	←	3250	Dues/Memberships/Subscriptions/Training Videos				
	Contributions	\$ 500.00	←	3250	Dues/Memberships/Subscriptions/Training Videos				
	Depreciation Expense	\$ 60,521.00	←	3140 & 4420	Building Depreciation & Equipment Depreciation				
	Dues/Subscriptions	\$ 1,351.00	←	3250	Dues/Memberships/Subscriptions/Training Videos				
	Electric	\$ 25,053.00	←	3130	Utilities				
	Food	\$ 75,896.00	←	2600	Supplies				
	General Supplies	\$ 31,520.00	←	2600	Supplies				
	Health Insurance	\$ 26,987.00	←	2210	Health Benefits				
	Housekeeping Supplies	\$ 15,697.00	←	2600	Supplies				
	Interest Expense	\$ 35,110.00	←	3190	Other				
	Kitchen Supplies	\$ 12,431.00	←	2600	Supplies				

Make sure the amount from the Profit/Loss Statement agree with the mapping line on the cost report

Schedule A - Expenses

Laundry Supplies	\$ 15,975.00	2600	Supplies
Legal Fees	\$ 814.00	2500	Professional Fees & Contracts
Liability Insurance	\$ 52,145.00	3275	Professional / General Liability Insurance
Licenses / Fees	\$ 503.00	3250	Dues/Memberships/Subscriptions/Training Videos
Medical Supplies	\$ 10,543.00	2600	Supplies
Miscellaneous Expense	\$ 239.00	3190	Other
Natural Gas	\$ 35,059.00	3130	Utilities
Office Expense	\$ 9,587.00	2600	Supplies
Pharmacy Consultants	\$ 45,123.00	2500	Professional Fees & Contracts
Postage	\$ 297.00	2600	Supplies
Property taxes	\$ 4,587.00	3160	Property Insurance & Taxes
Public Relations	\$ 675.00	3240	Advertising / Employee Recruitment
Repairs / Maintenance	\$ 1,500.00	3120	Building Repairs / Maintenance
Retirement	\$ 2,136.00	2220	Retirement Plans
Soft Water	\$ 1,894.00	3130	Utilities
Telephone	\$ 1,597.00	3130	Utilities
Trash Pick-up	\$ 958.00	3130	Utilities
Travel	\$ 200.00	3280	Travel / Transportation
Wages			
Administrative	\$ 36,400.00	2110	Administrative
Direct Care	\$ 463,678.00	2120	Direct
Overtime	\$ 9,525.00	2110 & 2120	Administrative & Direct
Bonus	\$ 2,350.00	2110 & 2120	Administrative & Direct
Federal Unemployment	\$ 3,911.00	2320	Unemployment Insurance
FICA	\$ 38,950.00	2310	FICA Taxes
SD Unemployment Expense	\$ 20,245.00	2320	Unemployment Insurance
Water	\$ 5,512.00	3130	Utilities
Worker's Comp	\$ 4,589.00	2350	Worker's Comp Insurance
Total Expenses	\$ 1,162,826.00		
Net Income	\$ 10,962.00		

Make sure the amount from the Profit/Loss Statement agree with the mapping line on the cost report

This must equal the total expenditures on Schedule A of the cost report

Schedule A - Expenses

The salary accounts should tie to schedule C and the Payroll records. The benefits and taxes should agree with the payroll records

Account Number and Title	Total Costs	Non Allowable Costs	Other Program Costs	Allocated AL Administrative Costs	Total AL Program Cost
2100 PERSONNEL SALARIES:					
2110 Administrative	\$36,600				\$36,600
2120 Direct	\$475,353				\$475,353
TOTAL PERSONNEL SERVICES	\$511,953	\$0	\$0	\$0	\$511,953
2200 & 2300 BENEFITS AND TAXES:					
2210 Health Benefit Plans	\$26,987				\$26,987
2220 Retirement Plans	\$2,136				\$2,136
2280 Vacation/Personal Paid Leave					\$0
2290 Other Benefits					\$0
2310 FICA Taxes	\$38,950				\$38,950
2320 Unemployment Insurance	\$24,156				\$24,156
2350 Worker's Comp. Insurance	\$4,589				\$4,589
TOTAL PERSONNEL BENEFITS AND TAXES	\$96,818	\$0	\$0	\$0	\$96,818
2500 PROF FEES & CONTRACT SVCS:	\$45,937				\$45,937
TOTAL PROF FEES & CONTRACTS	\$45,937	\$0	\$0	\$0	\$45,937

Schedule A - Expenses

2600 SUPPLIES:	\$184,515				\$184,515
TOTAL SUPPLIES	\$184,515	\$0	\$0	\$0	\$184,515
3100 OCCUPANCY:					
3110 Rent or Lease of Space	\$90,000				\$90,000
3120 Building Repairs/Maintenance	\$1,500				\$1,500
3130 Utilities	\$74,662				\$74,662
3140 Building Depreciation	\$40,521				\$40,521
3160 Property Insurance and Taxes	\$4,587				\$4,587
3190 Other	\$35,349				\$35,349
TOTAL OCCUPANCY	\$246,619	\$0	\$0	\$0	\$246,619
3200 OTHER AGENCY COSTS					
3240 Advertising/Employee Recruiting	\$1,875				\$1,875
3250 Dues/Membership/Subscriptions/Training/Videos	\$2,364				\$2,364
3270 Bad Debt					\$0
3275 Professional/General Liability Insurance	\$52,145				\$52,145
3280 Travel/Transportation	\$600				\$600
3290 Other Miscellaneous					\$0
TOTAL OTHER AGENCY COSTS	\$56,984	\$0	\$0	\$0	\$56,984
4400 DEPRECIATION					
4410 Vehicles					\$0
4420 Equipment	\$20,000				\$20,000
TOTAL DEPRECIATION	\$20,000	\$0	\$0	\$0	\$20,000
TOTAL EXPENDITURES	\$1,162,826	\$0	\$0	\$0	\$1,162,826

Should agree with the
Depreciation Schedule &
the trial balance / profit & loss statement

Must equal the Total expense on
the Profit/Loss Statement

Schedule A – Non-Allowable Costs

Non-Allowable Costs (Column 2)

Costs that are non-allowable for reimbursement should be reported in the non-allowable cost column (2).

Examples of Non-Allowable Costs for Reimbursement include:

- Income Tax
- Promotional and advertising expenses are not allowed except for recruiting of employees
- Travel and entertainment other than for professional meetings and direct operation and maintenance

Schedule A – Non-Allowable Costs

Non-Allowable Costs for Reimbursement include: (Cont)

- Donations
- Bad debts, charity, and courtesy allowances
- Prior year costs
- Costs of legal fees, accounting and consultant services or other related costs incurred in connection with hearings, arbitration, or judicial proceedings pertaining to reimbursement rates. However, such costs are allowable when an agency's request for a reimbursement rate adjustment constitutes a valid claim.

Schedule A – Non-Allowable Costs

Non-Allowable Costs for Reimbursement include: (Cont)

- Acquisition costs, including legal fees, brokerage fees or commissions, accounting, administration, travel, and feasibility studies. This applies whether the costs are incurred as the result of the purchase or lease of an agency.
- Any cost of a sublease that exceeds the costs of the lease between the owner and the first lessee of the current lease.
- Any penalty or fee assessed by a government agency for tardy reporting, nonpayment of any other fee, or any other fee which could have been avoided.

Schedule A – Non-Allowable Costs

[illegible]

Report these costs in the Non-Allowable
Column (2) on the Cost Report

Schedule A – Non-Allowable Costs

Laundry Supplies	\$ 15,975.00	2600	Supplies
Legal Fees	\$ 814.00	2500	Professional Fees & Contracts
Liability Insurance	\$ 52,145.00	3275	Professional / General Liability Insurance
Licenses / Fees	\$ 503.00	3250	Dues/Memberships/Subscriptions/Training Videos
Medical Supplies	\$ 10,543.00	2600	Supplies
Miscellaneous Expense	\$ 239.00	3190	Other
Natural Gas	\$ 35,059.00	3130	Utilities
Office Expense	\$ 9,587.00	2600	Supplies
Pharmacy Consultants	\$ 45,123.00	2500	Professional Fees & Contracts
Postage	\$ 297.00	2600	Supplies
Property taxes	\$ 4,587.00	3160	Property Insurance & Taxes
Public Relations	\$ 675.00	3240	Advertising / Employee Recruitment
Repairs / Maintenance	\$ 1,500.00	3120	Building Repairs / Maintenance
Retirement	\$ 2,136.00	2220	Retirement Plans
Soft Water	\$ 1,894.00	3130	Utilities
Telephone	\$ 1,597.00	3130	Utilities
Trash Pick-up	\$ 958.00	3130	Utilities
Travel	\$ 200.00	3280	Travel / Transportation
Wages			
Administrative	\$ 36,400.00	2110	Administrative
Direct Care	\$ 463,678.00	2120	Direct
Overtime	\$ 9,525.00	2110 & 2120	Administrative & Direct
Bonus	\$ 2,350.00	2110 & 2120	Administrative & Direct
Federal Unemployment	\$ 3,911.00	2320	Unemployment Insurance
FICA	\$ 38,950.00	2310	FICA Taxes
SD Unemployment Expense	\$ 20,245.00	2320	Unemployment Insurance
Water	\$ 5,512.00	3130	Utilities
Worker's Comp	\$ 4,589.00	2350	Worker's Comp Insurance
Total Expenses	\$ 1,162,826.00		
Net Income	\$ 10,962.00		

Report these costs in the Non-Allowable column (2) on the Cost Report

Schedule A – Non-Allowable Costs

Account Number and Title	Total Costs	Non Allowable Costs	Other Program Costs	Allocated AL Administrative Costs	Total AL Program Cost
2100 PERSONNEL SALARIES:					
2110 Administrative	\$36,600				\$36,600
2120 Direct	\$475,353				\$475,353
TOTAL PERSONNEL SERVICES	\$511,953	\$0	\$0	\$0	\$511,953
2200 & 2300 BENEFITS AND TAXES:					
2210 Health Benefit Plans	\$26,987				\$26,987
2220 Retirement Plans	\$2,136				\$2,136
2280 Vacation/Personal Paid Leave					\$0
2290 Other Benefits					\$0
2310 FICA Taxes	\$38,950				\$38,950
2320 Unemployment Insurance	\$24,156				\$24,156
2350 Worker's Comp. Insurance	\$4,589				\$4,589
TOTAL PERSONNEL BENEFITS AND TAXES	\$96,818	\$0	\$0	\$0	\$96,818
2500 PROF FEES & CONTRACT SVCS:	\$45,937				\$45,937
TOTAL PROF FEES & CONTRACTS	\$45,937	\$0	\$0	\$0	\$45,937

Schedule A – Non-Allowable Costs

2600 SUPPLIES:	\$184,515				\$184,515
TOTAL SUPPLIES	\$184,515	\$0	\$0	\$0	\$184,515
3100 OCCUPANCY:					
3110 Rent or Lease of Space	\$90,000				\$90,000
3120 Building Repairs/Maintenance	\$1,500				\$1,500
3130 Utilities	\$74,662	\$4,589			\$70,073
3140 Building Depreciation	\$40,521				\$40,521
3160 Property Insurance and Taxes	\$4,587				\$4,587
3190 Other	\$35,349				\$35,349
TOTAL OCCUPANCY	\$246,619	\$4,589	\$0	\$0	\$242,030
3200 OTHER AGENCY COSTS					
3240 Advertising/Employee Recruiting	\$1,875	\$1,075			\$800
3250 Dues/Membership/Subscriptions/Training/Videos	\$2,364	\$510			\$1,854
3270 Bad Debt					\$0
3275 Professional/General Liability Insurance	\$52,145				\$52,145
3280 Travel/Transportation	\$600				\$600
3290 Other Miscellaneous					\$0
TOTAL OTHER AGENCY COSTS	\$56,984	\$1,585	\$0	\$0	\$55,399
4400 DEPRECIATION					
4410 Vehicles					\$0
4420 Equipment	\$20,000				\$20,000
TOTAL DEPRECIATION	\$20,000	\$0	\$0	\$0	\$20,000
TOTAL EXPENDITURES	\$1,162,826	\$6,174	\$0	\$0	\$1,156,652

Schedule A – Other Program Costs

Other Program Costs (Column 3)

- Costs that can be fairly allocated to different programs, by using square footage, time studies, or other approved methods should be allocated on the cost report in the Other Program Costs Column (3).
- If you have costs associated with programs other than assisted living that can be charged directly to those programs, the those costs should be reported in both the Total Cost column (1), and the Other Program column (3).

Schedule A – Other Program Costs

Other Program Costs (Column 3) (Cont)

- A narrative must be attached showing the allocation methods used for allocating indirect costs not associated with Assisted Living Care.

Example of Other Program Costs Allocation Methods Total Days Allocation Method Example:

The Assisted Living Center has an Adult Day Care.
The Assisted Living Center has 957 total resident days.
The Adult Day Care has 53 total resident days.

Schedule A – Other Program Costs

COST REPORT:	COSTS	PERCENT	ALLOCATED
	AS	ALLOCATED	TO OTHER
	<u>RECOGNIZED</u>	<u>TO OTHER</u>	<u>PROGRAM</u>
	<u>After Adj</u>	<u>PROGRAMS</u>	<u>COSTS</u>
2110 Administrative	\$36,600	0.164806	\$6,032
2120 Direct	\$475,353	0.164806	\$78,341
TOTAL PERSONNEL SERVICES	\$511,953	0.164806	\$84,373
2210 Health Benefit Plans	\$26,987	0.164806	\$4,448
2220 Retirement Plans	\$2,136	0.164806	\$352
2280 Vacation/Personal Paid Leave		0.164806	\$0
2290 Other Benefits		0.164806	\$0
2310 FICA Taxes	\$38,950	0.164806	\$6,419
2320 Unemployment Insurance	\$24,156	0.164806	\$3,981
2350 Worker's Comp. Insurance	\$4,589	0.164806	\$756
TOTAL PERSONNEL BENEFITS AND TAXES	\$96,818	0.164806	\$15,956
2500 PROF FEES & CONTRACT SVCS:	\$45,937	0.164806	\$7,571
TOTAL PROF FEES & CONTRACTS	\$45,937	0.164806	\$7,571
2600 SUPPLIES:	\$184,515	0.164806	\$30,409
TOTAL SUPPLIES	\$184,515	0.164806	\$30,409

Schedule A – Other Program Costs

3110 Rent or Lease of Space	\$90,000	0.164806	\$14,833
3120 Building Repairs/Maintenance	\$1,500	0.164806	\$247
3130 Utilities	\$70,073	0.164806	\$11,548
3140 Building Depreciation	\$40,521	0.164806	\$6,678
3160 Property Insurance and Taxes	\$4,587	0.164806	\$756
3190 Other	\$35,349	0.164806	\$5,826
TOTAL OCCUPANCY	\$242,030	0.164806	\$39,888
3240 Advertising/Employee Recruiting	\$800	0.164806	\$132
3250 Dues/Membership/Subscriptions/Training/Videos	\$1,854	0.164806	\$306
3270 Bad Debt		0.164806	\$0
3275 Professional/General Liability Insurance	\$52,145	0.164806	\$8,594
3280 Travel/Transportation	\$600	0.164806	\$99
3290 Other Miscellaneous		0.164806	\$0
TOTAL OTHER AGENCY COSTS	\$55,399	0.164806	\$9,130
4410 Vehicles		0.164806	\$0
4420 Equipment	\$20,000	0.164806	\$3,296
TOTAL DEPRECIATION	\$20,000	0.164806	\$3,296
TOTAL EXPENDITURES	\$1,156,652	0.164806	\$190,624
Total Assisted Living Days	9,138		
Total Other Program Days	1,506		
	16.4806%		

This amount should equal the Column 1 less Column 2 of the Cost Report

This should equal the total Schedule A column 3

Schedule A – Other Program Costs

Account Number and Title	Total Costs	Non Allowable Costs	Other Program Costs	Allocated AL Administrative Costs	Total AL Program Cost
2100 PERSONNEL SALARIES:					
2110 Administrative	\$36,600		\$6,032		\$30,568
2120 Direct	\$475,353		\$78,341		\$397,012
TOTAL PERSONNEL SERVICES	\$511,953	\$0	\$84,373	\$0	\$427,580
2200 & 2300 BENEFITS AND TAXES:					
2210 Health Benefit Plans	\$26,987		\$4,448		\$22,539
2220 Retirement Plans	\$2,136		\$352		\$1,784
2280 Vacation/Personal Paid Leave					\$0
2290 Other Benefits					\$0
2310 FICA Taxes	\$38,950		\$6,419		\$32,531
2320 Unemployment Insurance	\$24,156		\$3,981		\$20,175
2350 Worker's Comp. Insurance	\$4,589		\$756		\$3,833
TOTAL PERSONNEL BENEFITS AND TAXES	\$96,818	\$0	\$15,956	\$0	\$80,862
2500 PROF FEES & CONTRACT SVCS:	\$45,937		\$7,571		\$38,366
TOTAL PROF FEES & CONTRACTS	\$45,937	\$0	\$7,571	\$0	\$38,366

Schedule A – Other Program Costs

2600 SUPPLIES:	\$184,515		\$30,409		\$154,106
TOTAL SUPPLIES	\$184,515	\$0	\$30,409	\$0	\$154,106
3100 OCCUPANCY:					
3110 Rent or Lease of Space	\$90,000		\$14,833		\$75,167
3120 Building Repairs/Maintenance	\$1,500		\$247		\$1,253
3130 Utilities	\$74,662	\$4,589	\$11,548		\$58,525
3140 Building Depreciation	\$40,521		\$6,678		\$33,843
3160 Property Insurance and Taxes	\$4,587		\$756		\$3,831
3190 Other	\$35,349		\$5,826		\$29,523
TOTAL OCCUPANCY	\$246,619	\$4,589	\$39,888	\$0	\$202,142
3200 OTHER AGENCY COSTS					
3240 Advertising/Employee Recruiting	\$1,875	\$1,075	\$132		\$668
3250 Dues/Membership/Subscriptions/Training/Videos	\$2,364	\$510	\$306		\$1,548
3270 Bad Debt					\$0
3275 Professional/General Liability Insurance	\$52,145		\$8,594		\$43,551
3280 Travel/Transportation	\$600		\$99		\$501
3290 Other Miscellaneous					\$0
TOTAL OTHER AGENCY COSTS	\$56,984	\$1,585	\$9,131	\$0	\$46,268
4400 DEPRECIATION					
4410 Vehicles					\$0
4420 Equipment	\$20,000		\$3,296		\$16,704
TOTAL DEPRECIATION	\$20,000	\$0	\$3,296	\$0	\$16,704
TOTAL EXPENDITURES	\$1,162,826	\$6,174	\$190,624	\$0	\$966,028

\$1,156,652

This should equal the
total on the allocation
worksheet 78

Schedule A – Allocated Administrative Costs

Total Allocated Administrative Costs Column (4)

- Total Allocated Administrative Cost Column (4) is used to identify Central Office and or Corporate administrative costs which are allocated to the Assisted Living facility.
- The costs should be allocated based on a sound statistical method which is auditable.
- An allowable allocation method can be total number of beds, total accumulated costs, and square footage.

Schedule A – Allocated Administrative Costs

Example of Administrative Allocation Method based on Accumulations of Cost

The facility has **\$175,000 in Administrative Expenses**

The Adult Day Care total expense = \$83,966.00

The Assisted Living Center Total Expense less Non-Allowable less Other Program Costs = \$966,028

Adult Day Care Expense plus Assisted Living expense = \$1,049,994

Adult Day Care % = $83,966 / 1,049,994 = 8\%$

Assisted Living % = $966,028 / 1,049,994 = 92\%$

Schedule A – Allocated Administrative Costs

Profit / Loss Statement or Trial Balance				
	ADMINISTRATIVE EXPENSE		Cost Report	
Ordinary Income / Expense			Map Line	
Income				
Dividend Income	\$ 25,643.00			
Gift Received	\$ 85,000.00			
Other Income	\$ 65,200.00			
Resident Payment				
Employee meals	\$ 495.00			
Medicaid Program				
Total Income	\$ 176,338.00			
Expense				
Automobile Expense	\$ 1,175.00	← 3280	Travel / Transportation	
Building Rent	\$ 45,500.00	← 3110	Rent or Lease of Space	
Depreciation Expense	\$ 32,013.00	← 3140 & 4420	Building Depreciation & Equipment Depreciation	
Dues/Subscriptions	\$ 6,587.00	← 3250	Dues/Memberships/Subscriptions/Training Videos	
Electric	\$ 900.00	← 3130	Utilities	
General Supplies	\$ 25,178.00	← 2600	Supplies	
Interest Expense	\$ 26,158.00	← 3190	Other	
Legal Fees	\$ 700.00	← 2500	Professional Fees & Contracts	
Liability Insurance	\$ 13,405.00	← 3275	Professional / General Liability Insurance	
Licenses / Fees	\$ 1,565.00	← 3250	Dues/Memberships/Subscriptions/Training Videos	
Office Expense	\$ 5,896.00	← 2600	Supplies	
Repairs / Maintenance	\$ 6,500.00	← 3120	Building Repairs / Maintenance	
Telephone	\$ 700.00	← 3130	Utilities	
Travel	\$ 5,000.00	← 3280	Travel / Transportation	
Water	\$ 3,723.00	← 3130	Utilities	
Total Expenses	\$ 175,000.00			
Net Income	\$ 1,338.00			

Schedule A – Allocated Administrative Costs

Profit / Loss Statement or Trial Balance					
ADMINISTRATIVE EXPENSE				Cost Report	
Ordinary Income / Expense				Map Line	
Income					
Dividend Income					
Gift Received					
Other Income	\$	65,200.00			
Resident Payment					
Employee meals	\$	495.00			
Medicaid Program					
Total Income	\$	65,695.00			
Expense					
			Assisted Living		
Automobile Expense	\$	1,175.00	92.00%	\$ 1,081.04	3280 Travel / Transportation
Building Rent	\$	45,500.00	92.00%	\$ 41,861.45	3110 Rent or Lease of Space
Depreciation Expense	\$	32,013.00	92.00%	\$ 29,452.98	3140 & 4420 Building Depreciation & Equipment Depreciation
Dues/Subscriptions	\$	6,587.00	92.00%	\$ 6,060.25	3250 Dues/Memberships/Subscriptions/Training Videos
Electric	\$	900.00	92.00%	\$ 828.03	3130 Utilities
General Supplies	\$	25,178.00	92.00%	\$ 23,164.56	2600 Supplies
Interest Expense	\$	26,158.00	92.00%	\$ 24,066.20	3190 Other
Legal Fees	\$	700.00	92.00%	\$ 644.02	2500 Professional Fees & Contracts
Liability Insurance	\$	13,405.00	92.00%	\$ 12,333.03	3275 Professional / General Liability Insurance
Licenses / Fees	\$	1,565.00	92.00%	\$ 1,439.85	3250 Dues/Memberships/Subscriptions/Training Videos
Office Expense	\$	5,896.00	92.00%	\$ 5,424.51	2600 Supplies
Repairs / Maintenance	\$	6,500.00	92.00%	\$ 5,980.21	3120 Building Repairs / Maintenance
Telephone	\$	700.00	92.00%	\$ 644.02	3130 Utilities
Travel	\$	5,000.00	92.00%	\$ 4,600.16	3280 Travel / Transportation
Water	\$	3,723.00	92.00%	\$ 3,425.28	3130 Utilities
Total Expenses	\$	175,000.00		\$ 161,005.59	
Net Income	\$	(109,305.00)			
AdultDaycare Expense					
	\$	83,966.00	8.00%		
Assisted Living Expense					
	\$	966,028.00	92.00%		
Total Expense	\$	1,049,994.00			

This amount must equal the total amount reported in Column 4 on the Cost Report

Schedule A – Allocated Administrative Costs

Account Number and Title	Total Costs	Non Allowable Costs	Other Program Costs	Allocated AL Administrative Costs	Total AL Program Cost
2100 PERSONNEL SALARIES:					
2110 Administrative	\$36,600		\$6,032		\$30,568
2120 Direct	\$475,353		\$78,341		\$397,012
TOTAL PERSONNEL SERVICES	\$511,953	\$0	\$84,373	\$0	\$427,580
2200 & 2300 BENEFITS AND TAXES:					
2210 Health Benefit Plans	\$26,987		\$4,448		\$22,539
2220 Retirement Plans	\$2,136		\$352		\$1,784
2280 Vacation/Personal Paid Leave					\$0
2290 Other Benefits					\$0
2310 FICA Taxes	\$38,950		\$6,419		\$32,531
2320 Unemployment Insurance	\$24,156		\$3,981		\$20,175
2350 Worker's Comp. Insurance	\$4,589		\$756		\$3,833
TOTAL PERSONNEL BENEFITS AND TAXES	\$96,818	\$0	\$15,956	\$0	\$80,862
2500 PROF FEES & CONTRACT SVCS:	\$45,937		\$7,571	\$644	\$39,010
TOTAL PROF FEES & CONTRACTS	\$45,937	\$0	\$7,571	\$644	\$39,010

Schedule A – Allocated Administrative Costs

2600 SUPPLIES:	\$184,515		\$30,409	\$28,590	\$182,696
TOTAL SUPPLIES	\$184,515	\$0	\$30,409	\$28,590	\$182,696
3100 OCCUPANCY:					
3110 Rent or Lease of Space	\$90,000		\$14,833	\$41,861	\$117,028
3120 Building Repairs/Maintenance	\$1,500		\$247	\$5,980	\$7,233
3130 Utilities	\$74,662	\$4,589	\$11,548	\$4,897	\$63,422
3140 Building Depreciation	\$40,521		\$6,678	\$29,453	\$63,296
3160 Property Insurance and Taxes	\$4,587		\$756		\$3,831
3190 Other	\$35,349		\$5,826	\$24,066	\$53,589
TOTAL OCCUPANCY	\$246,619	\$4,589	\$39,888	\$106,257	\$308,399
3200 OTHER AGENCY COSTS					
3240 Advertising/Employee Recruiting	\$1,875	\$1,075	\$132		\$668
3250 Dues/Membership/Subscriptions/Training/Videos	\$2,364	\$510	\$306	\$7,500	\$9,048
3270 Bad Debt					\$0
3275 Professional/General Liability Insurance	\$52,145		\$8,594	\$12,333	\$55,884
3280 Travel/Transportation	\$600		\$99	\$5,681	\$6,182
3290 Other Miscellaneous					\$0
TOTAL OTHER AGENCY COSTS	\$56,984	\$1,585	\$9,131	\$25,514	\$71,782
4400 DEPRECIATION					
4410 Vehicles					\$0
4420 Equipment	\$20,000		\$3,296		\$16,704
TOTAL DEPRECIATION	\$20,000	\$0	\$3,296	\$0	\$16,704
TOTAL EXPENDITURES	\$1,162,826	\$6,174	\$190,624	\$161,005	\$1,127,033

Schedule A – Total Assisted Living Costs

Total Assisted Living Column (5)

- Total Assisted Living Column (5) is used to report total assisted living costs minus Non-allowable and Other Program adjustments, plus Allocated Assisted Living Administrative costs.
- The electronic spreadsheet will automatically calculate this for you.

Schedule A – Total Assisted Living Costs

Account Number and Title	Total Costs	Non Allowable Costs	Other Program Costs	Allocated AL Administrative Costs	Total AL Program Cost
2100 PERSONNEL SALARIES:					
2110 Administrative	\$36,600		\$6,032		\$30,568
2120 Direct	\$475,353		\$78,341		\$397,012
TOTAL PERSONNEL SERVICES	\$511,953	\$0	\$84,373	\$0	\$427,580
2200 & 2300 BENEFITS AND TAXES:					
2210 Health Benefit Plans	\$26,987		\$4,448		\$22,539
2220 Retirement Plans	\$2,136		\$352		\$1,784
2280 Vacation/Personal Paid Leave					\$0
2290 Other Benefits					\$0
2310 FICA Taxes	\$38,950		\$6,419		\$32,531
2320 Unemployment Insurance	\$24,156		\$3,981		\$20,175
2350 Worker's Comp. Insurance	\$4,589		\$756		\$3,833
TOTAL PERSONNEL BENEFITS AND TAXES	\$96,818	\$0	\$15,956	\$0	\$80,862
2500 PROF FEES & CONTRACT SVCS:	\$45,937		\$7,571	\$644	\$39,010
TOTAL PROF FEES & CONTRACTS	\$45,937	\$0	\$7,571	\$644	\$39,010

Schedule A – Total Assisted Living Costs

2600 SUPPLIES:	\$184,515		\$30,409	\$28,590	\$182,696
TOTAL SUPPLIES	\$184,515	\$0	\$30,409	\$28,590	\$182,696
3100 OCCUPANCY:					
3110 Rent or Lease of Space	\$90,000		\$14,833	\$41,861	\$117,028
3120 Building Repairs/Maintenance	\$1,500		\$247	\$5,980	\$7,233
3130 Utilities	\$74,662	\$4,589	\$11,548	\$4,897	\$63,422
3140 Building Depreciation	\$40,521		\$6,678	\$29,453	\$63,296
3160 Property Insurance and Taxes	\$4,587		\$756		\$3,831
3190 Other	\$35,349		\$5,826	\$24,066	\$53,589
TOTAL OCCUPANCY	\$246,619	\$4,589	\$39,888	\$106,257	\$308,399
3200 OTHER AGENCY COSTS					
3240 Advertising/Employee Recruiting	\$1,875	\$1,075	\$132		\$668
3250 Dues/Membership/Subscriptions/Training/Videos	\$2,364	\$510	\$306	\$7,500	\$9,048
3270 Bad Debt					\$0
3275 Professional/General Liability Insurance	\$52,145		\$8,594	\$12,333	\$55,884
3280 Travel/Transportation	\$600		\$99	\$5,681	\$6,182
3290 Other Miscellaneous					\$0
TOTAL OTHER AGENCY COSTS	\$56,984	\$1,585	\$9,131	\$25,514	\$71,782
4400 DEPRECIATION					
4410 Vehicles					\$0
4420 Equipment	\$20,000		\$3,296		\$16,704
TOTAL DEPRECIATION	\$20,000	\$0	\$3,296	\$0	\$16,704
TOTAL EXPENDITURES	\$1,162,826	\$6,174	\$190,624	\$161,005	\$1,127,033

Schedule B - Revenues

- On Schedule B of the financial and statistical report assisted living providers are expected to list all revenue by type and amount.
- This includes, but not limited to, Department of Social Services, waiver, and regular program, private pay, long term care insurance and other resources.
- On Schedule B list the total revenue for each category based on the trial balance or Profit / Loss statement.

Schedule B - Revenues

The Account Titles should come from your trial balance or Profit/Loss statement

Account Number and Title	Other Program Revenue	Total
INCOME:		
Dept of Social Services		
Waiver		
Reg		
Private Pay		
Other		
TOTAL REVENUE	\$0	\$0

Schedule B - Revenues

Enter the total revenue in the total amount column that is for Other Programs provided by the agency

Account Number and Title	Other Program Revenue	Total
INCOME:		
Dept of Social Services		
Waiver		
Reg		
Private Pay	\$ 100,512	
Other	\$ 4,153	
TOTAL REVENUE	\$ 104,665.00	\$0

This amount is in the resident payment account on the Profit/Loss statement

The other revenue amount consists of Dividend Income, Other Income, and employee meals accounts from the Profit/Loss statement

Schedule B - Revenues

Enter the Total Revenue in each account in the Total Column(3) on Schedule B

Account Number and Title	Other Program Revenue	Total
INCOME:		
Dept of Social Services		
Waiver		\$ 294,036
Reg		\$ 206,696
Private Pay	\$ 100,512	\$ 628,903
Other	\$ 4,153	\$ 44,153
TOTAL REVENUE	\$ 104,665.00	\$ 1,173,788

This amount must match the amount on the trial balance / Profit/Loss statement

Schedule C – Staff Salaries

- Schedule C is used to report information regarding salary and turnover information. A breakdown of position or job title, the employee name, start date, end date, hourly / salary wage, total wages paid, and total hours paid for each employee should be reported.
- The salaries will be used to help with rate modeling and to identify any regional differences in personnel costs across the state.
- The total wages and bonuses must tie to the payroll records, the Profit/Loss Statement or Trial Balance, and Schedule A of the Cost report.

Schedule C – Staff Salaries – Position / Job Title

Schedule C - STAFF SALARIES

XYZ Assisted Living
01/01/07 - 12/31/07

Enter each position / job title for each of your employees.

POSITION/JOB TITLE	STAFF NAME	START DATE	END DATE	SALARIED PER HOUR	HOURLY WAGE	BONUS	TOTAL WAGES PD	No. OF HOURS
Administrator								
Maintenance								
Maintenance								
Office Assistant								
Office Assistant								
Registered Nurse								
Registered Nurse								
LPN								
Nurse Aide								
Nurse Aide								
Nurse Aide								
Nurse Aide								
Nurse Aide								
Nurse Aide								
Nurse Aide								
Cook								
Assistant Cook								
Kitchen Helper								
Dietitian								
Activities								
Housekeeping								
Housekeeping								
Housekeeping								
Housekeeping								
Total								

Schedule C – Staff Salaries – Staff Name

Schedule C - STAFF SALARIES

XYZ Assisted Living
01/01/07 - 12/31/07

Enter the staff name for each position / job title indicated in column 1.

POSITION/JOB TITLE	STAFF NAME	START DATE	END DATE	SALARIED PER HOUR	HOURLY WAGE	BONUS	TOTAL WAGES PD	No. OF HOURS
Administrator	Joe							
Maintenance	Fred							
Maintenance	Tom							
Office Assistant	Meggie							
Office Assistant	John							
Registered Nurse	Karen							
Registered Nurse	Tim							
LPN	Darlene							
Nurse Aide	Betty							
Nurse Aide	Sam							
Nurse Aide	Jill							
Nurse Aide	Tyler							
Nurse Aide	Cally							
Nurse Aide	Doug							
Nurse Aide	Susan							
Cook	Charles							
Assistant Cook	Michelle							
Kitchen Helper	Tammy							
Dietitian	Diane							
Activities	Sherri							
Housekeeping	Mike							
Housekeeping	Cindy							
Housekeeping	Haylee							
Housekeeping	Kyle							
Total								

Schedule C – Staff Salaries – Start Date

Schedule C - STAFF SALARIES

Enter the Start Date the employee started work for your agency.

XYZ Assisted Living
01/01/07 - 12/31/07

POSITION/JOB TITLE	STAFF NAME	START DATE	END DATE	SALARIED PER HOUR	HOURLY WAGE	BONUS	TOTAL WAGES PD	No. OF HOURS
Administrator	Joe	02/08/2003						
Maintenance	Fred	05/01/2004						
Maintenance	Tom	01/01/2007						
Office Assistant	Meggie	06/08/2005						
Office Assistant	John	10/05/2007						
Registered Nurse	Karen	01/08/2004						
Registered Nurse	Tim	06/18/2003						
LPN	Darlene	01/10/2007						
Nurse Aide	Betty	08/16/2004						
Nurse Aide	Sam	10/01/2006						
Nurse Aide	Jill	03/07/2007						
Nurse Aide	Tyler	02/23/2005						
Nurse Aide	Cally	01/01/2006						
Nurse Aide	Doug	05/09/2007						
Nurse Aide	Susan	01/01/2006						
Cook	Charles	11/15/2005						
Assistant Cook	Michelle	07/23/2006						
Kitchen Helper	Tammy	01/01/2007						
Dietitian	Diane	12/01/2005						
Activities	Sherri	03/02/2003						
Housekeeping	Mike	03/07/2004						
Housekeeping	Cindy	06/23/2006						
Housekeeping	Haylee	08/15/2005						
Housekeeping	Kyle	01/01/2007						
Total								

Schedule C – Staff Salaries – End Date

Schedule C - STAFF SALARIES

XYZ Assisted Living
01/01/07 - 12/31/07

Enter the date the individual terminated employment with your agency. If the individual is still employed at the end of the year, then leave the end date blank.

POSITION/JOB TITLE	STAFF NAME	START DATE	END DATE	SALARIED PER HOUR	HOURLY WAGE	BONUS	TOTAL WAGES PD	No. OF HOURS
Administrator	Joe	02/08/2003						
Maintenance	Fred	05/01/2004						
Maintenance	Tom	01/01/2007	11/15/2007					
Office Assistant	Meggie	06/08/2005	10/30/2007					
Office Assistant	John	10/05/2007						
Registered Nurse	Karen	01/08/2004						
Registered Nurse	Tim	06/18/2003						
LPN	Darlene	01/10/2007						
Nurse Aide	Betty	08/16/2004						
Nurse Aide	Sam	10/01/2006						
Nurse Aide	Jill	03/07/2007						
Nurse Aide	Tyler	02/23/2005	02/01/2007					
Nurse Aide	Cally	01/01/2006						
Nurse Aide	Doug	05/09/2007	12/01/2007					
Nurse Aide	Susan	01/01/2006						
Cook	Charles	11/15/2005						
Assistant Cook	Michelle	07/23/2006						
Kitchen Helper	Tammy	01/01/2007						
Dietitian	Diane	12/01/2005						
Activities	Sherri	03/02/2003						
Housekeeping	Mike	03/07/2004						
Housekeeping	Cindy	06/23/2006	02/01/2007					
Housekeeping	Haylee	08/15/2005						
Housekeeping	Kyle	01/01/2007						
Total								

Schedule C – Staff Salaries – Salaries Paid Per Hour

Schedule C - STAFF SALARIES

XYZ Assisted Living
01/01/07 - 12/31/07

Enter the salaried employee amount per hour
DO NOT include any bonuses into this column.

POSITION/JOB TITLE	STAFF NAME	START DATE	END DATE	SALARIED PER HOUR	HOURLY WAGE	BONUS	TOTAL WAGES PD	No. OF HOURS
Administrator	Joe	02/08/2003		\$ 17.50				
Maintenance	Fred	05/01/2004						
Maintenance	Tom	01/01/2007	11/15/2007					
Office Assistant	Meggie	06/08/2005	10/30/2007	\$ 12.00				
Office Assistant	John	10/05/2007		\$ 10.75				
Registered Nurse	Karen	01/08/2004						
Registered Nurse	Tim	06/18/2003						
LPN	Darlene	01/10/2007						
Nurse Aide	Betty	08/16/2004						
Nurse Aide	Sam	10/01/2006						
Nurse Aide	Jill	03/07/2007						
Nurse Aide	Tyler	02/23/2005	02/01/2007					
Nurse Aide	Cally	01/01/2006						
Nurse Aide	Doug	05/09/2007	12/01/2007					
Nurse Aide	Susan	01/01/2006						
Cook	Charles	11/15/2005						
Assistant Cook	Michelle	07/23/2006						
Kitchen Helper	Tammy	01/01/2007						
Dietitian	Diane	12/01/2005						
Activities	Sherri	03/02/2003						
Housekeeping	Mike	03/07/2004						
Housekeeping	Cindy	06/23/2006	02/01/2007					
Housekeeping	Haylee	08/15/2005						
Housekeeping	Kyle	01/01/2007						
Total								

If an employee receives an increase in their wage during the cost reporting year, put the amount the employee was making at the end of the cost reporting period.

Schedule C – Staff Salaries – Hourly Wage

Schedule C - STAFF SALARIES

XYZ Assisted Living
01/01/07 - 12/31/07

Enter the wages for each of the employees who are paid on a hourly basis. Do not include any bonuses paid to the employee in this column.

POSITION/JOB TITLE	STAFF NAME	START DATE	END DATE	SALARIED PER HOUR	HOURLY WAGE	BONUS	TOTAL WAGES PD	No. OF HOURS
Administrator	Joe	02/08/2003		\$ 17.50				
Maintenance	Fred	05/01/2004			\$ 11.00			
Maintenance	Tom	01/01/2007	11/15/2007		\$ 9.75			
Office Assistant	Meggie	06/08/2005	10/30/2007	\$ 12.00				
Office Assistant	John	10/05/2007		\$ 10.75				
Registered Nurse	Karen	01/08/2004			\$ 15.80			
Registered Nurse	Tim	06/18/2003			\$ 16.80			
LPN	Darlene	01/10/2007			\$ 13.87			
Nurse Aide	Betty	08/16/2004			\$ 12.00			
Nurse Aide	Sam	10/01/2006			\$ 9.87			
Nurse Aide	Jill	03/07/2007			\$ 8.75			
Nurse Aide	Tyler	02/23/2005	02/01/2007		\$ 11.65			
Nurse Aide	Cally	01/01/2006			\$ 10.84			
Nurse Aide	Doug	05/09/2007	12/01/2007		\$ 8.75			
Nurse Aide	Susan	01/01/2006			\$ 10.84			
Cook	Charles	11/15/2005			\$ 10.50			
Assistant Cook	Michelle	07/23/2006			\$ 9.75			
Kitchen Helper	Tammy	01/01/2007			\$ 8.74			
Dietitian	Diane	12/01/2005			\$ 10.80			
Activities	Sherri	03/02/2003			\$ 10.89			
Housekeeping	Mike	03/07/2004			\$ 9.96			
Housekeeping	Cindy	06/23/2006	02/01/2007		\$ 7.76			
Housekeeping	Haylee	08/15/2005			\$ 9.50			
Housekeeping	Kyle	01/01/2007			\$ 7.45			
Total								

If an employee receives an increase in their wage during the cost reporting year, put the amount the employee was making at the end of the cost reporting period.

Schedule C – Staff Salaries – Bonus

Schedule C - STAFF SALARIES

XYZ Assisted Living
01/01/07 - 12/31/07

Enter the total amount of any bonuses paid to the employee during the cost reporting year.

POSITION/JOB TITLE	STAFF NAME	START DATE	END DATE	SALARIED PER HOUR	HOURLY WAGE	BONUS	TOTAL WAGES PD	No. OF HOURS
Administrator	Joe	02/08/2003		\$ 17.50		\$ 200.00		
Maintenance	Fred	05/01/2004			\$ 11.00	\$ 150.00		
Maintenance	Tom	01/01/2007	11/15/2007		\$ 9.75			
Office Assistant	Meggie	06/08/2005	10/30/2007	\$ 12.00				
Office Assistant	John	10/05/2007		\$ 10.75		\$ 75.00		
Registered Nurse	Karen	01/08/2004			\$ 15.80	\$ 150.00		
Registered Nurse	Tim	06/18/2003			\$ 16.80	\$ 200.00		
LPN	Darlene	01/10/2007			\$ 13.87	\$ 75.00		
Nurse Aide	Betty	08/16/2004			\$ 12.00	\$ 150.00		
Nurse Aide	Sam	10/01/2006			\$ 9.87	\$ 100.00		
Nurse Aide	Jill	03/07/2007			\$ 8.75	\$ 75.00		
Nurse Aide	Tyler	02/23/2005	02/01/2007		\$ 11.65			
Nurse Aide	Cally	01/01/2006			\$ 10.84	\$ 100.00		
Nurse Aide	Doug	05/09/2007	12/01/2007		\$ 8.75			
Nurse Aide	Susan	01/01/2006			\$ 10.84	\$ 100.00		
Cook	Charles	11/15/2005			\$ 10.50	\$ 125.00		
Assistant Cook	Michelle	07/23/2006			\$ 9.75	\$ 100.00		
Kitchen Helper	Tammy	01/01/2007			\$ 8.74	\$ 75.00		
Dietitian	Diane	12/01/2005			\$ 10.80	\$ 125.00		
Activities	Sherri	03/02/2003			\$ 10.89	\$ 200.00		
Housekeeping	Mike	03/07/2004			\$ 9.96	\$ 150.00		
Housekeeping	Cindy	06/23/2006	02/01/2007		\$ 7.76			
Housekeeping	Haylee	08/15/2005			\$ 9.50	\$ 125.00		
Housekeeping	Kyle	01/01/2007			\$ 7.45	\$ 75.00		
Total						\$ 2,350.00		

Schedule C – Staff Salaries – Total Wages Paid

Schedule C - STAFF SALARIES

XYZ Assisted Living
01/01/07 - 12/31/07

Enter the total wages paid to the employee. DO NOT include any bonus amount paid to the employee.

POSITION/JOB TITLE	STAFF NAME	START DATE	END DATE	SALARIED PER HOUR	HOURLY WAGE	BONUS	TOTAL WAGES PD	No. OF HOURS
Administrator	Joe	02/08/2003		\$ 17.50		\$ 200.00	\$ 36,400.00	
Maintenance	Fred	05/01/2004			\$ 11.00	\$ 150.00	\$ 24,860.00	
Maintenance	Tom	01/01/2007	11/15/2007		\$ 9.75		\$ 17,316.00	
Office Assistant	Meggie	06/08/2005	10/30/2007	\$ 12.00			\$ 21,120.00	
Office Assistant	John	10/05/2007		\$ 10.75		\$ 75.00	\$ 4,902.00	
Registered Nurse	Karen	01/08/2004			\$ 15.80	\$ 150.00	\$ 40,574.00	
Registered Nurse	Tim	06/18/2003			\$ 16.80	\$ 200.00	\$ 41,748.00	
LPN	Darlene	01/10/2007			\$ 13.87	\$ 75.00	\$ 28,225.00	
Nurse Aide	Betty	08/16/2004			\$ 12.00	\$ 150.00	\$ 30,756.00	
Nurse Aide	Sam	10/01/2006			\$ 9.87	\$ 100.00	\$ 23,906.00	
Nurse Aide	Jill	03/07/2007			\$ 8.75	\$ 75.00	\$ 15,222.00	
Nurse Aide	Tyler	02/23/2005	02/01/2007		\$ 11.65		\$ 2,295.00	
Nurse Aide	Cally	01/01/2006			\$ 10.84	\$ 100.00	\$ 25,203.00	
Nurse Aide	Doug	05/09/2007	12/01/2007		\$ 8.75		\$ 10,378.00	
Nurse Aide	Susan	01/01/2006			\$ 10.84	\$ 100.00	\$ 22,601.00	
Cook	Charles	11/15/2005			\$ 10.50	\$ 125.00	\$ 26,601.75	
Assistant Cook	Michelle	07/23/2006			\$ 9.75	\$ 100.00	\$ 20,280.00	
Kitchen Helper	Tammy	01/01/2007			\$ 8.74	\$ 75.00	\$ 18,179.00	
Dietitian	Diane	12/01/2005			\$ 10.80	\$ 125.00	\$ 22,399.00	
Activities	Sherri	03/02/2003			\$ 10.89	\$ 200.00	\$ 22,651.20	
Housekeeping	Mike	03/07/2004			\$ 9.96	\$ 150.00	\$ 21,598.26	
Housekeeping	Cindy	06/23/2006	02/01/2007		\$ 7.76		\$ 1,187.28	
Housekeeping	Haylee	08/15/2005			\$ 9.50	\$ 125.00	\$ 20,002.93	
Housekeeping	Kyle	01/01/2007			\$ 7.45	\$ 75.00	\$ 11,197.35	
Total						\$ 2,350.00	\$ 509,602.77	

Schedule C – Staff Salaries – No. of Hours

Schedule C - STAFF SALARIES

XYZ Assisted Living
01/01/07 - 12/31/07

Enter the total number of hours worked for each employee during the cost reporting period.

POSITION/JOB TITLE	STAFF NAME	START DATE	END DATE	SALARIED PER HOUR	HOURLY WAGE	BONUS	TOTAL WAGES PD	No. OF HOURS
Administrator	Joe	02/08/2003		\$ 17.50		\$ 200.00	\$ 36,400.00	2080
Maintenance	Fred	05/01/2004			\$ 11.00	\$ 150.00	\$ 24,860.00	2200
Maintenance	Tom	01/01/2007	11/15/2007		\$ 9.75		\$ 17,316.00	1776
Office Assistant	Meggie	06/08/2005	10/30/2007	\$ 12.00			\$ 21,120.00	1760
Office Assistant	John	10/05/2007		\$ 10.75		\$ 75.00	\$ 4,902.00	456
Registered Nurse	Karen	01/08/2004			\$ 15.80	\$ 150.00	\$ 40,574.00	2458
Registered Nurse	Tim	06/18/2003			\$ 16.80	\$ 200.00	\$ 41,748.00	2360
LPN	Darlene	01/10/2007			\$ 13.87	\$ 75.00	\$ 28,225.00	2035
Nurse Aide	Betty	08/16/2004			\$ 12.00	\$ 150.00	\$ 30,756.00	2502
Nurse Aide	Sam	10/01/2006			\$ 9.87	\$ 100.00	\$ 23,906.00	2317
Nurse Aide	Jill	03/07/2007			\$ 8.75	\$ 75.00	\$ 15,222.00	1710
Nurse Aide	Tyler	02/23/2005	02/01/2007		\$ 11.65		\$ 2,295.00	193
Nurse Aide	Cally	01/01/2006			\$ 10.84	\$ 100.00	\$ 25,203.00	2250
Nurse Aide	Doug	05/09/2007	12/01/2007		\$ 8.75		\$ 10,378.00	1158
Nurse Aide	Susan	01/01/2006			\$ 10.84	\$ 100.00	\$ 22,601.00	2085
Cook	Charles	11/15/2005			\$ 10.50	\$ 125.00	\$ 26,601.75	2389
Assistant Cook	Michelle	07/23/2006			\$ 9.75	\$ 100.00	\$ 20,280.00	2080
Kitchen Helper	Tammy	01/01/2007			\$ 8.74	\$ 75.00	\$ 18,179.00	2080
Dietitian	Diane	12/01/2005			\$ 10.80	\$ 125.00	\$ 22,399.00	2074
Activities	Sherri	03/02/2003			\$ 10.89	\$ 200.00	\$ 22,651.20	2080
Housekeeping	Mike	03/07/2004			\$ 9.96	\$ 150.00	\$ 21,598.26	2139
Housekeeping	Cindy	06/23/2006	02/01/2007		\$ 7.76		\$ 1,187.28	153
Housekeeping	Haylee	08/15/2005			\$ 9.50	\$ 125.00	\$ 20,002.93	2097
Housekeeping	Kyle	01/01/2007			\$ 7.45	\$ 75.00	\$ 11,197.35	1503
Total						\$ 2,350.00	\$ 509,602.77	

Schedule D – Occupancy

- Schedule D of the cost report captures information about the number of residents served in the agency and the payer source.

Private Pay Residents: Report total days in the Private Pay Residents “Total Paid Days” column for each month.

Waiver Residents:

Report total days in agency in the “Total Days in Agency” column for each month.

Report total hospital days in the “Days in Hospital” column for each month. .

Report the days the resident is in the hospital for more than (5) consecutive days in the “Days in Excess of 5 Hospital Days” column for each month.

Schedule D – Occupancy

Report the total number of days the resident is out on leave for more than (5) consecutive days in the “Leave in Excess of 5 Days” column for each month.

State Pay Assisted Living

Report the total days in the agency in the “Days in Agency” column for each month.

Report the days the resident is in the hospital in the “Days in Hospital” column for each month.

Report the total days the resident is out on leave in the “Days out on Leave” column.

Schedule D – Occupancy

- The electronic Excel file will automatically calculate the totals.
- To assist in gathering this information, a sample agency roster is included as a guide.
- This sheet can be used as part of the daily census process.

Schedule D – Occupancy

Example of a Resident Tally Sheet

This sheet only shows for fourteen days, however when you complete the tally sheet you need to use all the days in the month.

January			Resident Days														
Agency Name			Tally Sheet														
NAME	PAY	1	2	3	4	5	6	7	8	9	10	11	12	13	14	Total Days	
John Doe	W	X	X	X	X	X	L	L	L	X	X	X	X	X	X	X = 11 L = 3	
Ann Smith	R	X	X	X	X	X	X	X	X	X	X	H	H	H	X	X = 11 H = 3	
Jack Smith	P	X	X	X	X	X	H	H	H	H	H	H	X	X	X	X = 8 H = 6	
Betty Jones	P	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X = 14	

Payor:

R = Regular Assisted Living

P= Private Pay

W - Wavered Assisted Living

O - Other

H= Resident in Hospital- bedhold

D= Resident Discharged

A=Resident Admitted

X= Resident is in Facility

L = Leave Days



This sheet should be used each day and totaled at the end of the month. You will want to keep these tally sheets, and submit them with your cost report. This allows the Department to reviewed the census information in greater detail.

Schedule D – Occupancy

	Private PAY	Waivered Assisted Living					State Pay Assisted Living			Total Days	Agrees with the Sample Tally sheet
	Total Paid Days	Days in Agency	Days in Hospital	Days in Excess of 5 Hosptial Days	Days out on Leave	Days in Excess of 5 Leave Days	Days in Agency	Days in Hospital	Days out on Leave		
January 20__	28	11	0	0	3	0	11	3	0	56	←
February 20__										0	
March 20__										0	
April 20__										0	
May 20__										0	
June 20__										0	
July 20__										0	
August 20__										0	
September 20__										0	
October 20__										0	
November 20__										0	
December 20__										0	
Totals	28	11	0	0	3	0	11	3	0	56	
<div> <div>Total Private Pay</div> <div>28</div> </div> <div> <div>Total Waivered</div> <div>14</div> </div> <div> <div>Total Regular</div> <div>14</div> </div>											

Schedule E – Special Services

- One of the recommendations of the workgroup was to evaluate if there were cost differences based on the types of services provided to individual residents.
- This schedule breaks out the type of service residents received during the reporting period (therapeutic diet, oxygen, etc.)
- This information is necessary to make comparisons based on the types of services provided in each facility.
- Because Agencies may not be tracking the information at this time, for the SFY06 period we ask that you make an attempt to break out this information. Please begin tracking this information for future cost report submission.

Schedule E – Special Services

Medication Administration

- An Assisted Living Center that has days for Medication Administration must employ or contract with a licensed nurse who reviews and documents residents conditions at least weekly.
- A registered nurse or registered pharmacist shall provide medication administration training pursuant to § 20:48:04:01 to unlicensed assistive personnel employed by the facility who will be administering medications.
- Licensed practical nurses who review resident care and condition must be in compliance with requirements for supervision pursuant to SDCL 36-9-4.

Schedule E – Special Services

Supplemental Oxygen

- An Assisted Living Center that has days for supplemental oxygen must have their staff trained regarding oxygen safety, proper administration of oxygen, and must practice safe oxygen handling procedures.

Self Preservation

- An Assisted Living Center that has days for self preservation must meet NFPA 101 Life Safety Code, 2000 edition, health care occupancy standards in chapter 18 or 19 or equip the facility with automatic sprinkler protection.

Schedule E – Special Services

Therapeutic Diet

- An Assisted Living Center that reports days as Therapeutic Diet must employ or contract with a dietitian.
- The dietitian shall approve written menus and diet extensions, assess the resident's nutritional status and dietary needs, plan individual diets, and provide guidance to dietary staff in areas of preparation, service, and monitoring the resident's acceptance of the diet.
- The frequency of dietitian visits shall be at least quarterly or sooner as determined by the resident's dietary need and the facility's ability to implement the diet correctly.

Schedule E – Special Services

The following tally sheet can be used as a guide to track these services in the future.

Example of a Special Services Tally Sheet

This sheet only shows fourteen days, however when you complete the tally sheet you need to use all the days in the month.

Month						Special Services Day: Tally Sheet													
Agency Name																			
Name	1	2	3	4	5	6	7	8	9	10	11	12	13	14	Total				
John Doe	MO	MO	MO	MO	MO	MO	MO	MO	MO	MO	MO	MO	MO	MO	M = 14 O=14				
Ann Smith	MT	MT	MT	MT	MOT	MOT	MOT	MOT	M	M	M	M	MO	MO	M=14 O=6 T=8				
Jack Smith	O	O	O	O	O	O	O	O	O	O	O	O	O	O	O=14				
Betty Jones	MS	MS	MS	MS	MS	MS	MS	MS	MS	MS	MS	MS	MS	MS	M=14 S =14				
M = Medication Administrated																			
O = Oxygen																			
T = Therapeutic Diet																			
S = Self Preservation																			

Schedule E – Special Services

The tally sheet can be used to complete Schedule E.

There were a total of 42 days for Medication Administration, 34 days for Supplemental Oxygen, 14 days for Self Preservation, and 8 days for Therapeutic Diet.

Month	Medication Administration	Supplemental Oxygen	Self Preservation	Therapeutic Diet
January 20__	42	34	14	8
February 20__				
March 20__				
April 20__				
May 20__				
June 20__				
July 20__				
August 20__				
September 20__				
October 20__				
November 20__				
December 20__				
Totals	42	34	14	8

Cost Per Unit

- The end product of the cost report is the cost per day.

Example:

Total Expenditures on schedule A are divided by the total days reported on Schedule D. The result of this calculation is the cost per day.

Expenses on Schedule A = \$1,127,033

Total Days on Schedule D = 17,163

Cost per day = \$1,127,033 / 17,163 = \$65.67

Cost Per Unit

4400 DEPRECIATION					
4410 Vehicles					\$0
4420 Equipment	\$20,000		\$3,296		\$16,704
TOTAL DEPRECIATION	\$20,000	\$0	\$3,296	\$0	\$16,704
TOTAL EXPENDITURES	\$1,162,826	\$6,174	\$190,624	\$161,005	\$1,127,033

Schedule A Total Expenditures

	Total Paid Days	Days in Agency	Days in Hospital	Days in Excess of 5 Hospital Days	Days out on Leave	Days in Excess of 5 Leave Days	Days in Agency	Days in Hospital	Days out on Leave	Total Days
January 20__	620	493	0	0	3	0	310	0	0	1426
February 20__	560	439	3		6		273	4	3	1288
March 20__	620	486			10	5	310			1421
April 20__	600	480					297	3		1380
May 20__	420	521	20	15	3	0	310			1259
June 20__	600	510					300			1410
July 20__	616	527					322			1465
August 20__	651	527					337	4		1519
September 20__	630	510			10	0	330			1480
October 20__	650	527					341			1518
November 20__	630	510					330			1470
December 20__	650	527			6	1	341		4	1527
Totals	7247	6057	23	15	38	6	3801	11	7	17163

Schedule D Total Days

Important Information About the Cost Report

Some cells have been protected (you will not be able to click the cell) so changes can not be made to the formulas. Some cells will automatically calculate and be displayed.

The Cover Sheet, Schedule A, Schedule B, Schedule C, Schedule D, and the Attestation have all been included in one excel workbook.

Important Information About the Cost Report

A checklist has been provided to assist in making sure the cost report is complete and should be submitted along with any work papers and the trial balance / profit and loss statement.

CHECKLIST

_____	Cover Letter
_____	Agency Name
_____	Agency Address
_____	Cost Reporting Period
_____	Facility Type
_____	Insurances Provided
_____	Policy Limits
_____	Services provider by Agency
_____	Contact Name & Phone Number

_____	Schedule A
_____	Total Costs (Column 1)
_____	Non Allowable Costs (Column 2)
_____	Other Program Costs (Column 3)
_____	Allocated Assisted Living Administrative Costs (Column 4)
_____	Total Assisted Living Program (Column 5)
_____	Trial Balance / Profit & Loss Statement
_____	Crosswalk or Mapping that shows how costs from the trial balance / profit & loss statement ties to the cost report
_____	Ensure the total expenditures on the cost report tie to the total expenses on the trial balance / profit & loss statement

Important Information About the Cost Report

_____	Schedule B
_____	Account number and title for the income (Column 1)
_____	Amount of the other program revenue (Column 2)
_____	Amount of the income in the accounts (Column 3)
_____	The total revenue
_____	Cross walk or mapping that shows how the revenue from the
	trial balance / profit & loss statement ties to the cost report
_____	Schedule C
_____	Position / Job Title for all the staff in the agency (Column 1)
_____	Name of all the Staff (Column 2)
_____	Start Date of the Staff (Column 3)
_____	End Date of the Staff (Column 4)
_____	Salary per hour per staff member (Column 5)
_____	Wages per hour per staff member (Column 6)
_____	Bonus paid per staff member (Column 7)
_____	Total wages paid per staff member (Column 8)
_____	Number of hours paid per staff member (Column 9)

Important Information About the Cost Report

_____	Schedule D
_____	Months of cost reporting period (Column 1)
_____	Total paid days for private pay residents (Column 2)
_____	Total number of days Waivered Assisted Living residents were in the Agency (Column 3)
_____	Total number of days Waivered Assisted Living residents were in the hospital (Column 4)
_____	Total number of days Waivered Assisted Living residents were in the hospital in excess of 5 continuous days (Column 5)
_____	Total number of days Waivered Assisted Living residents were out on leave (Column 6)
_____	Total number of days Waivered Assisted Living residents were out on leave in excess of 5 continuous days (Column 7)
_____	Total number of days Regular Assisted Living residents were in the Agency (Column 8)
_____	Total number of days Regular Assisted Living residents were in the hospital (Column 9)
_____	Total number of days Regular Assisted Living residents were out on Leave (Column 10)

Important Information About the Cost Report

_____	Schedule E
_____	Months of the cost reporting period (Column 1)
_____	Number of days the Agency provided Medication Administration (Column 2)
_____	Number of days the Agency provided Supplemental Oxygen (Col. 3)
_____	Number of days the Agency provided Self Preservation (Column 4)
_____	Number of days the Agency provided Therapeutic Diet (Column 5)

_____	Attestation
_____	Agency Name
_____	Agency Address
_____	Period of the Cost Report
_____	Agency Director & Telephone Number
_____	Contact Name (if different) & Telephone Number
_____	Provider Number
_____	Name of the County
_____	Name of the owner / director
_____	The date
_____	Signature

Website and Contact Information

The cost report electronic forms, instructions, and the power point is on the DSS website. Please download and utilize the electronic forms to submit your cost report.

<http://dss.sd.gov/financeoffice/reimbursementaudits/index.asp>

If you have any additional questions on how to fill out the cost report please contact:

Jessi Stroppel (605) 773-3643 or e-mail Jessi.Stroppel@state.sd.us

Greg Evans (605) 773-3643 or e-mail Greg.Evans@state.sd.us